

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:10.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.19549 of 2016

1 M/s.Senthil Marketing [PETITIONER]
Rep by its Partner S.Sivasubramanian

Vs

1 The Appellate Deputy Commissioner(CT)
Vellore
Commercial Taxes Building
Vellore

2 The Asst. Commissioner (CT)
Thiruvannamalai I Assessment Circle
Thiruvannamalai.

[RESPONDENTS]

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of certiorari to call for the records of the First Respondent in his proceedings in SP.No. 46/16 in APV 765/15 dated 15.04.2016 and quash the same as illegal in so far as the condition of furnishing of Bank Guarantee for the amount of Rs.19,89,346/- is concerned.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.Manokaran Sundaram
Addl.Government Pleader

O R D E R

Heard Mr.S.Ramanathan, learned Counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader accepting notice on behalf of the respondents and with the consent of learned counsel appearing on either side, this writ petition is taken up for final disposal.

2. The petitioner has filed the above writ petition for issuance of a Writ of Certiorari to quash the proceedings of the first respondent dated 15.04.2016, in so

far as the condition of furnishing of Bank Guarantee for the amount of Rs.19,89,346/-.

2. In the affidavit filed in support of the writ petition, the petitioner has stated that they may be permitted to give personal bond instead of giving bank guarantee for the said amount.

3. Mr.S.Ramanathan, learned counsel appearing for the petitioner, submitted that in similar circumstances, this court in W.P.Nos.863 and 864 of 2016, dated 11.01.2016, permitted the petitioner therein to execute personal bond for the balance tax amount and penalty in lieu of furnishing Bank Guarantee.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader, submitted that similar order may be passed in this writ petition also.

5. Having regard to the submissions made by the learned counsel on either side, the petitioner is directed to execute a personal bond for the balance tax amount and penalty in lieu of furnishing Bank Guarantee, within a period of two weeks from the date of receipt of a copy of this order. On such executing the personal bond, the order of stay granted by the first respondent shall be in force till the disposal of the appeals. No costs.

The Writ Petition is disposed of on the above terms. No costs.
rpa

Sd/-
Assistant Registrar

//True Copy//

सत्यमेव जयते Sub Assistant Registrar

To

- 1 The Appellate Deputy Commissioner(CT)
Vellore Commercial Taxes Building, Vellore.
- 2 The Asst. Commissioner (CT)
Thiruvannamalai I Assessment Circle
Thiruvannamalai.

+1cc to Mr.S.Ramanathan, Advocate S.R.No.31192
+ 1 CC TO THE SPL.GOV.T.PLEADER (TAXES), HIGH COURT, MADRAS-
104. SR 31508

KR/23/6/16

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